IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

CENTRAL EXCISE APPLICATION NO.18 OF 2001

The Commissioner of Central Excise ..Applicant.

V/s.

Fibre Foils Ltd. ..Respondent.

Mrs.S.V.Bharucha for applicant.

None for respondent.

CORAM : V.C. DAGA AND J.P.DEVADHAR, JJ.

DATED : 28TH SEPTEMBER, 2005.

P.C. :-

Heard. It is not in dispute that the disputed amount of penalty is deposited by way of pre-deposit pursuant to the order of the Tribunal. In view of the law laid down in the case of **Suvidhe Ltd. V/s. Union of India** reported in **1996(82) E.L.T. 177 (Bom.)** section 11B of the Central Excise Act cannot be made applicable to such deposits. Even otherwise, the Revenue impact is not more then Rs.1,000/- in the question involved.

In the above view of the matter, we do not see any substantial question of law warranting adjudication by this Court. Application is, therefore, rejected with no order as to costs.

(V.C. DAGA, J.)

(J.P.DEVADHAR, J.)